

# 09. Indonesian and Russian Public Sector Accounting Education: Difficulties, Challenges, and Effectiveness

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**Submission date:** 14-Jan-2020 09:44AM (UTC+0700)

**Submission ID:** 1241688193

**File name:** 09.\_IndonesianRussianPSAEducDifficChallEffectFinal.pdf (209.65K)

**Word count:** 3254

**Character count:** 18102

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## *"Indonesian and Russian Public Sector Accounting Education: Difficulties, Challenges, and Effectiveness"*

### Abstract

Based on data from current public sector accounting documents, and other available secondary information, we describe and analyze a series of tensions revealed during the process of public sector accounting education in Russia and Indonesia. Data used in the study were mainly derived from a survey of Russian and Indonesian lecturers. For the purposes of this study, we have developed a relevant questionnaire. Based on the information obtained from surveys and the knowledge developed through analyzing the results, we have identified and ranked the difficulties and challenges in public sector accounting education.

The other purpose of this research was to determine the effectiveness of various teaching strategies and tools used in a public sector accounting course. For this purpose we asked questions regarding how to motivate and assess the effectiveness of teaching.

Research shows that the main indicators of this are "the number of published papers in top-level international journals", "the level of teaching satisfaction", "the number of oral presentations at international conferences", and "the level of salary, bonuses, etc.". Professional and academic development is coupled with well motivated and satisfied staff. Using motivation factors can also contribute to increase public sector accounting education's effectiveness. Moreover, its practical implication can also play a critical role in enhancing a better image and strong culture of public sector accounting.

### Keywords

Public sector accounting, education difficulties, effectiveness of teaching

### 1. Introduction

The purpose of this study is to discuss the difficulties, challenges, and effectiveness faced in a governmental or public sector accounting (PSA) education. We fully agree that there are several principles that are important to keep in mind:

*"Assessments should always be linked to course objectives. Whatever techniques or approaches are taken, one should attempt to understand to what degree students are learning the material they are expected to master. Assessments should be regular and on-going... Assessments should be designed to facilitate learning – for instructors as well as students. Assessments should reflect on students' learning and provide instructors with signals as to what help students might need, as well as give instructors insight into what areas to cover in greater depth."*<sup>2</sup>

Ideally, assessment is both valid, in that it relates to all learning outcomes, and reliable, in that it is both objective and replicable. It differentiates effective teachers from less effective teachers for both cognitive and motivational outcomes, which should be based on empirical data

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<sup>2</sup> Crisostomo D. T. (2011). *Assessing students' learning in government accounting*. *Journal of International Business Research*, Vol. 10, Special Issue, N 2, pp. 23-37.

<sup>1</sup> sources of teaching performance. As to methodologies, instructional effectiveness research can rely on both correlational investigations based on systematic observations under natural conditions and/or student ratings (Hoidn & Kärkkäinen, 2014).

Also we identify that the approach to public sector accounting learning is based on the idea of experiential learning, in which new activity produces a new experience and new thinking through reflection and believe that the effectiveness of teaching depends on the level of satisfaction of lecturers. Professional and academic development is coupled with well motivated and satisfied staff. Using motivation factors can also contribute to increase public sector accounting education's effectiveness. Moreover, its practical implication can also play a critical role in enhancing a better image and strong culture of the public sector accounting.

Typically, job satisfaction is conceptualized as a general attitude (Khalid et al, 2012). An employee with a high level of job satisfaction holds positive feelings about his or her job, whereas a dissatisfied one holds negative feeling. It refers to the general aspects of employee's satisfaction like work situation, pay, the job itself, supervisor, relations with co-workers, and the firm as a whole. Most studies suggest that teachers put more emphasis on intrinsic satisfiers, but other studies suggest a mix of findings of intrinsic and extrinsic satisfiers are the best predictors of teacher job satisfaction (Khalid et al, 2012). Their intrinsic satisfaction can come from teaching activities, whereas, extrinsic factors have been associated with the academic staff's satisfaction, including salary, perceived support from supervisors and co-workers, university safety, and the availability of university recourse, among others. When academic staff perceive a lack of support for their work, they are not well motivated to perform their job best in the class room, and when lecturers are not satisfied with their working conditions, they prefer to change institution or leave the profession entirely (Mustapha, 2012). It is important to study the facets of job satisfaction because it affects teacher retention and conditions development. Thus the challenges include the difficulty in objectively assessing activities such as group work and presentations, which form an integral part of the case method. In addition, the emphasis in the case method on the validity of multiple solutions rather than just 'one right answer' requires an assessment of the learning process.

In addition, complex and ever-changing societal, political, economic, technological and demographic forces also affect what might be understood as effective teaching. The massification, the internationalisation as well as the diversification of higher education influence also what is defined as effective (Hoidn & Kärkkäinen, 2014). Hence, effective teaching increasingly involves successful management of the complex context in which learning and teaching take place (Devlin & Samarawickrema, 2010).

In summary, the literature has identified a number of difficulties and challenges which arise in PSA teaching, including avoiding potential selectivity and subjectivity in the assessment of effectiveness. The research objective of this study is to consider lecturer views on the assessment of teaching, in order to obtain an integrated view. Its contribution therefore is the generation of a more coherent and complete picture of the assessment challenges of PSA teaching.

## 2. Research Design

This study constitutes exploratory research on the development of public sector accounting education at universities. This includes assessing lecturers' satisfaction with learning and teaching resources, teaching methods and expected outcomes of the governmental sector subject.

The collected data include lecturers' opinions on the development of public sector accounting education, and lecturers' expectations and assessments (evaluation) in terms of learning and

teaching resources/contents, teaching methods, and outcomes expected from undertaking the subject.

Based on data from current public sector accounting documents, and other available secondary information, we describe and analyze a series of tensions revealed during the process of PSA and public sector accounting higher education in Russia and Indonesia.

The authors of this paper participated at the **Asia-America-Africa-Australia Public Finance Management Conference (A4-PFM Conference)** which was held in Surabaya (Indonesia) on November 2012. We met there, found mutual interest and decided to write a collaborative paper about the problems with Public Sector Accounting Teaching because we both have a lot of experience in this area. Indonesian and Russian Public Sector Accounting Education were chosen since one of us is from Indonesia and the other from Russia. In order to gather data, we decided to conduct surveys in Russia and Indonesia using the same questionnaire. As many questions appeared about the indicators by which to assess the results of teaching, we organized a meeting of professionals in this field in the format of the seminar-discussion a few months later. For this we collected eight Indonesian and one Russian practicing university lecturers in UPN "Veteran" (Surabaya, Indonesia) on January 11<sup>th</sup> 2013 in order to determine the list of difficulties in teaching public sector accounting. The authors lead a discussion amongst experienced lecturers (with experience in the PSA teaching area from 5 and 15 years) and developed the list of the most important difficulties in lecturers' practice as a result of this meeting.

We distributed nine questionnaires and received five of them (56%). As a result of this meeting we chose 10 of the most important difficulties: (1)Teaching Methodology, (2)Terminology of a Subject, (3)Changing Roles of PSA Regulation, (4)Explanation of Some Situation, (5)Understanding of a Teacher from a Student, (6)Representation, Visualization of Information, (7)Evaluation of Students' Knowledge, (8)Monitoring of Students' Scores, (9)Follow up/ Feedback, and (10)Relationships Between a Teacher and Student. The results of these difficulties assessments on a 5-point scale are presented in Figure 1.

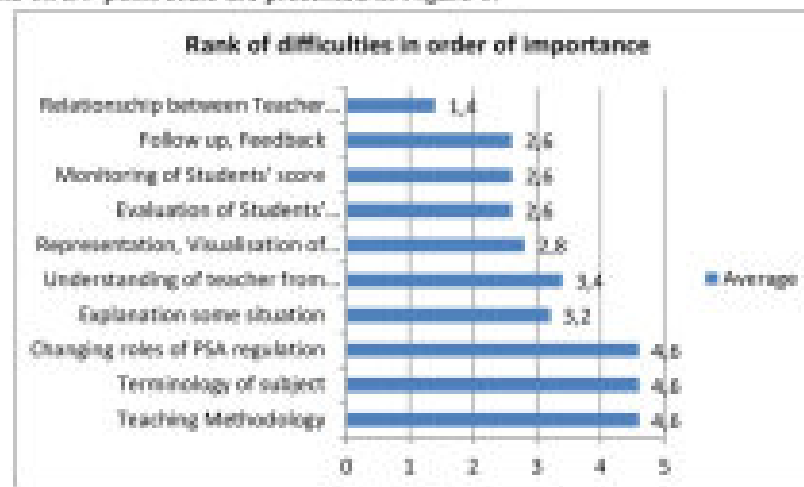


Figure 1. Rank of Difficulties in Order of Importance

Figure 1 shows that the most important difficulties for Indonesian PSA lecturers are: 1)Teaching Methodology, 2)Terminology of a Subject, 3)Changing roles of PSA Regulation (4.6) and the least important - Relationships Between a Teacher and Student (1.4).

In what follows we combined 7) and 8) points in one position and got nine difficulties: 1)Teaching Methodology; 2)Terminology of Subject; 3)Changing Roles of PSA Regulation

4)Explanation of Some Situation; 5)Understanding of a Teacher from a Student; 6)Representation, Visualisation of Information; 7)Evaluation of Students' Knowledge; 8)Follow up, Feedback; and 9)Relationships Between a Teacher and Student. Using the above result of the Surabaya seminar-discussion we include chosen indicators into questionnaire.

### 3. Results

For purpose of this study we designed an informative short one-page questionnaire for surveys that were conduct in Russia and Indonesia 2013.

We have two samples. Sample 1 (the survey took place on February 27<sup>th</sup> 2013 in Indonesia University, Jakarta) consisted of Public Sector Accounting Lecturers from different Indonesian universities. The questionnaires were distributed to 60 practicing PSA (or public sector accounting) lecturers while they took part in the Forum of Public Sector Accounting Lecturers. In the first sample, we received 38 completed questionnaires (63%). Basic information about respondents in this sample is provided in Table 1.

Table 1. Basic information about Indonesian respondents

Age			Experience as a PSA teacher			Higher education		Presence Professional Public Certificate			
Young or than 30	Between 30 and 40	Older than 50	Less than 5 years	Between 5 and 15	More than 15 years	economics education	accounting education	Yes	No	Planning to get	No answer
6	25	7	18	10	10	14	24	11	10	10	7

Based on the information obtained from surveys and the knowledge developed through analyzing the results of Sample 1, we have identified and marked the difficulties and challenges in the public sector accounting education. These difficulties are marked in the questionnaire and participants are required to rate them on a 5-point scale. There was a table in questionnaire that consists of the above chosen difficulties. An example of a completed table is presented below.

Table 2. Assessment of proposed difficulties on five-point scale by one of respondent

	Difficulties in Public Sector Accounting Teaching	1 (not important)	2 (low importance)	3 (moderate importance)	4 (high importance)	5 (the most important)
1	Teaching Methodology					V
2	Terminology of study subject				V	
3	Changing roles of PSA regulation				V	
4	Explanation some situation					V
5	Understanding of teacher from student					V
6	Representation, Visualisation of information				V	
7	Evaluation of Students' knowledge			V		
8	Follow up, Feedback					V
9	Relationship between Teacher and Student				V	

After receiving the respondents' answers we used Microsoft Excel to calculate the average ratings of each difficulty represented in table 2. The average rating was calculated as the mean of all the respondents' ratings divided by the number of respondents. The average ratings of these difficulties after the Indonesian survey are shown in Figure 2.

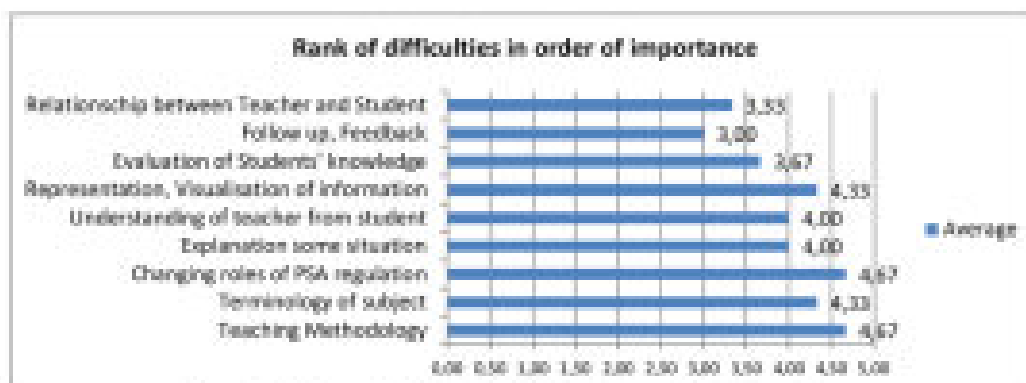


Figure 2. Indonesian Rank of difficulties in order of importance

Figure 2 shows that the most important difficulties for Indonesian PSA lecturers are: 1) Teaching Methodology, 2) Terminology of a Subject, 3) Changing Roles of PSA Regulation (4.26; 4.03; 3.97 respectively) and the least important - Relationships between a Teacher and Student (3.67). In general the result of the Sample 1 survey practically coincides with the opinion of experienced lecturers, as reflected in Figure 1.

The other purpose of this research was to determine the effectiveness of various teaching strategies and tools used in a public sector accounting course. For this purpose we asked questions regarding how to motivate and assess the effectiveness of teaching. The result counted as described above shown in Figure 3.

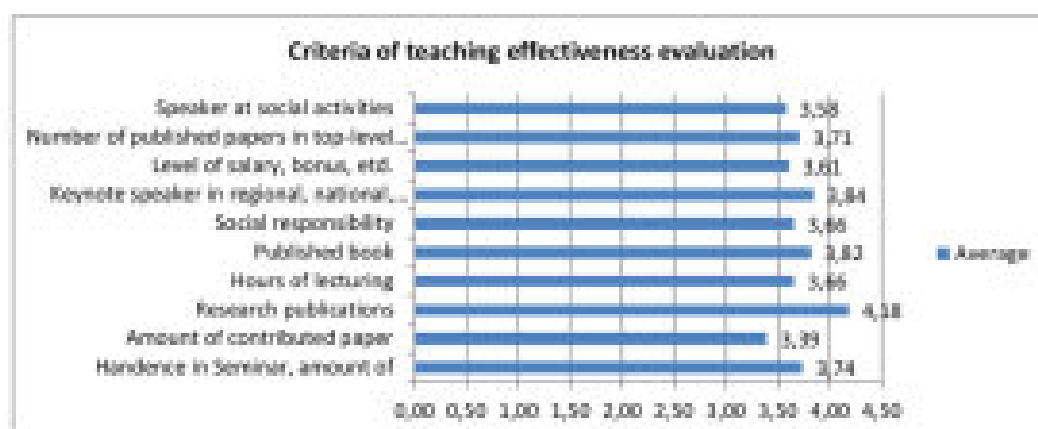


Figure 3. Indonesian Rank of Teaching Effectiveness Evaluation Criteria

Figure 3 shows that the most important criteria of teaching effectiveness evaluation for Indonesian PSA lecturers are: 1) Research Publications; 2) Keynote Speaker at the Regional, National, or International level; 3) Published a Book (4.18; 3.84; 3.82 respectively) and the least important - The Amount of Contributed Papers (3.39).

Sample 2 (on-line survey during April – May 2013 amongst Russian universities) consisted of lecturers working in Russian universities. The questionnaires were distributed on-line by email to 26 practicing PSA (or public sector accounting) lecturers. In the second sample, we received just three completed questionnaires (11%). Results of the difficulties assessment on a 5-point scale are presented in Figure 4.

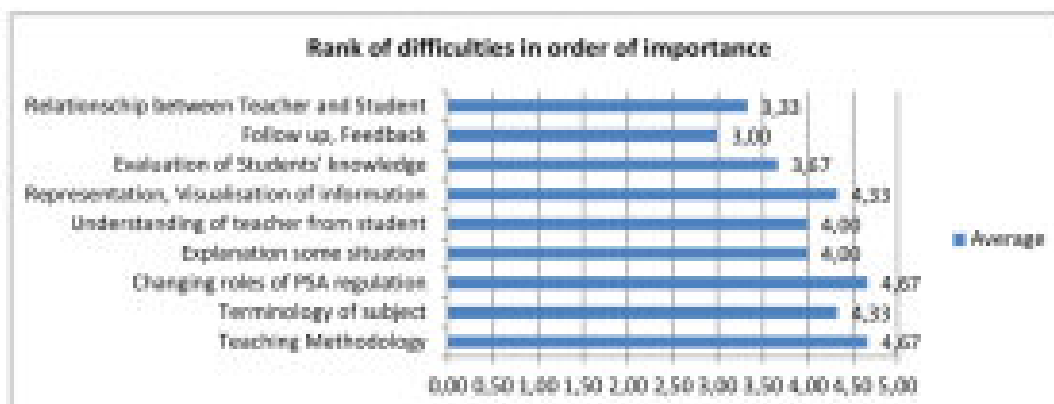


Figure 4. Russian Rank of Difficulties in Order of Importance

Figure 4 shows that the most important difficulties for Russian PSA lecturers are: 1) Teaching Methodology, 2) Changing Roles of PSA Regulation, 3) Terminology of a Subject (4.67; 4.67; 4.33; respectively) and the least important – Follow up, Feedback (3.00).

On questions regarding how to motivate and assess the effectiveness of teaching, Russian lecturers answered as follows (Figure 5).

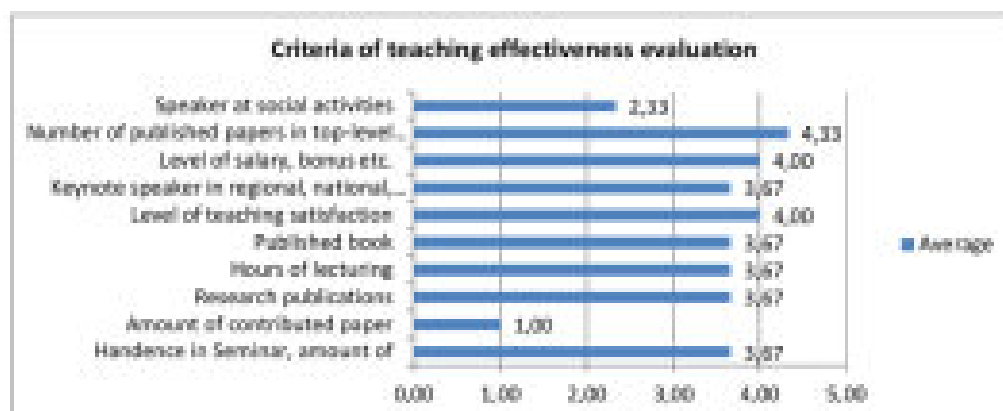


Figure 5. Russian Rank of Criteria

Figure 5 shows that the most important criteria of teaching effectiveness evaluation for Russian PSA lecturers are: 1) Number of Published Papers in Top-Level International Journals, 2) The Level of Teaching Satisfaction, and Level of Salary, Bonuses, etc. (4.33; 4.00; 4.00 respectively) and the least important – The Amount of Contributed Papers (1.00).

## Conclusion

Significant differences were reported by this study in the use of direct and indirect assessment instruments to measure teaching effectiveness in Indonesia and Russia. Research shows that the main indicators of teaching effectiveness evaluation for Indonesian PSA lecturers are: 1) Research Publications; 2) Keynote Speaker at Regional, National, or International Level; 3) Published a Book (4.18; 3.84; 3.82 respectively) but for Russian PSA lecturers are: 1) The Number of Published Papers in Top-Level International Journals, 2) The Level of Teaching Satisfaction, and 3) The Level of Salary, Bonuses etc. (4.33; 4.00; 4.00 respectively). Such a large difference may be due to cultural differences between the two countries or the insufficiency of the sample. The reasons for these differences will be investigated in future studies. However,

should future results continue to illustrate those teachers' performance evaluate decreases depending on the number of required assessments? More specifically, the teachers (lecturers) may be faced with deciding whether to include or how much to weigh one assessment over another, like the research project, for example, if a simulation project requires more time for the students, but also proves to be the most effective tool in capturing interest and increasing student learning. There is also scope to examine the impact of PSA teaching on a broader range of indicators of skills for innovation, and for the impact of contextual factors to be tested. There is therefore strong potential for further research to provide additional important insights into the development of skills for innovation.

Professional and academic development is coupled with well-motivated and satisfied staff. Using motivation factors can also contribute to increase PSA education's effectiveness. Moreover, its practical implication can also play a critical role in enhancing a better image and a strong culture of public sector accounting.

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